

# Exhibit A

## March 25, 2025, Email Chain

**Drew Waldbeser**

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**From:** Linder, Herbert W. (TAX) <Herbert.W.Linder@usdoj.gov>  
**Sent:** Tuesday, March 25, 2025 12:22 PM  
**To:** Steve Lehotsky; Scott Keller; Drew Waldbeser  
**Subject:** RE: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

Steve:

I am not sure of when we will be filing an administrative record. But, I am not going to condition the relief sought on that condition.

Simply, I will represent that plaintiff is conditionally opposed to the relief sought on the basis that you stated.

Herb Linder  
Attorney, Tax Division  
U.S. Department of Justice  
1700 Pacific Ave. Ste. 3700  
Dallas, TX 75201  
Telephone: (202) 598-6193

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**From:** Steve Lehotsky <steve@lkcfirm.com>  
**Sent:** Tuesday, March 25, 2025 10:57 AM  
**To:** Linder, Herbert W. (TAX) <Herbert.W.Linder@usdoj.gov>; Scott Keller <scott@lkcfirm.com>; Drew Waldbeser <drew@lkcfirm.com>  
**Subject:** [EXTERNAL] Re: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

Dear Mr. Linder—

Again, please feel free to call me Steve. My apologies for our passage of time on this.

When does the IRS anticipate filing the administrative record? If the Government plans to file the administrative record on or before April 28, then we do not oppose an extension of the Government's answer until April 28.

Best,

Steve

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**From:** Linder, Herbert W. (TAX) <[Herbert.W.Linder@usdoj.gov](mailto:Herbert.W.Linder@usdoj.gov)>  
**Date:** Monday, March 24, 2025 at 12:00 PM  
**To:** Steve Lehotsky <[steve@lkcfirm.com](mailto:steve@lkcfirm.com)>, Scott Keller <[scott@lkcfirm.com](mailto:scott@lkcfirm.com)>, Drew Waldbeser <[drew@lkcfirm.com](mailto:drew@lkcfirm.com)>  
**Subject:** RE: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

Dear Mr. Lehotsky:

I have not heard back on you regarding whether you oppose the United States' request for an extension of time to answer. Please advise as I need to get this filed.

Thank you

Herb Linder  
Attorney, Tax Division  
U.S. Department of Justice  
1700 Pacific Ave. Ste. 3700  
Dallas, TX 75201  
Telephone: (202) 598-6193

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**From:** Steve Lehotsky <[steve@lkcfirm.com](mailto:steve@lkcfirm.com)>

**Sent:** Tuesday, March 18, 2025 12:53 PM

**To:** Linder, Herbert W. (TAX) <[Herbert.W.Linder@usdoj.gov](mailto:Herbert.W.Linder@usdoj.gov)>; Scott Keller <[scott@lkcfirm.com](mailto:scott@lkcfirm.com)>; Drew Waldbeser <[drew@lkcfirm.com](mailto:drew@lkcfirm.com)>

**Subject:** [EXTERNAL] Re: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

The Department of Justice has agreed to this briefing structure in many other Administrative Procedure Act cases that we have litigated against a litany of federal agencies (including against the IRS). It is commonplace in APA litigation against final rules. But I understand your position, Herb.

I am waiting to hear back from my client on your request for an extension. I will be back to your promptly on that.

Best regards,

Steve

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**From:** Linder, Herbert W. (TAX) <[Herbert.W.Linder@usdoj.gov](mailto:Herbert.W.Linder@usdoj.gov)>

**Date:** Tuesday, March 18, 2025 at 11:37 AM

**To:** Steve Lehotsky <[steve@lkcfirm.com](mailto:steve@lkcfirm.com)>, Scott Keller <[scott@lkcfirm.com](mailto:scott@lkcfirm.com)>, Drew Waldbeser <[drew@lkcfirm.com](mailto:drew@lkcfirm.com)>

**Subject:** RE: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

Thank you for the clarification. But no, the United States is not going to agree to that structure or type of scheduling order.

Herb Linder  
Attorney, Tax Division  
U.S. Department of Justice  
1700 Pacific Ave. Ste. 3700  
Dallas, TX 75201  
Telephone: (202) 598-6193

**From:** Steve Lehotsky <[steve@lkcfirm.com](mailto:steve@lkcfirm.com)>

**Sent:** Tuesday, March 18, 2025 9:48 AM

**To:** Linder, Herbert W. (TAX) <[Herbert.W.Linder@usdoj.gov](mailto:Herbert.W.Linder@usdoj.gov)>; Scott Keller <[scott@lkcfirm.com](mailto:scott@lkcfirm.com)>; Drew Waldbeser <[drew@lkcfirm.com](mailto:drew@lkcfirm.com)>

**Subject:** [EXTERNAL] Re: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

Herb, I apologize, my email was unclear. I'm not asking the United States to waive the requirement to respond to the complaint—I would expect that the United States would file a motion to dismiss/in the alternative motion for summary judgment. But we would be willing to defer your obligation to answer until after the Court rules on our motion for summary judgment. What I had in mind in terms of structure was:

- IRS files the administrative record
- Plaintiff files a motion for summary judgment
- Defendants file a motion to dismiss the complaint/in the alternative motion for summary judgment
- Plaintiff files a combined opposition to your motion and reply in support of its motion for summary judgment
- Defendants file a reply in support of their motion.

We would be willing to negotiate with you on the dates for such a briefing structure. We would be willing to defer the answer until 21 days after the court rules on these motions.

If you choose to answer the complaint, then we certainly have no objection to that and we could weave that into the above schedule.

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**From:** Linder, Herbert W. (TAX) <[Herbert.W.Linder@usdoj.gov](mailto:Herbert.W.Linder@usdoj.gov)>

**Date:** Tuesday, March 18, 2025 at 10:40 AM

**To:** Steve Lehotsky <[steve@lkcfirm.com](mailto:steve@lkcfirm.com)>, Scott Keller <[scott@lkcfirm.com](mailto:scott@lkcfirm.com)>, Drew Waldbeser <[drew@lkcfirm.com](mailto:drew@lkcfirm.com)>

**Subject:** RE: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

Steve:

Thank you for your prompt response.

The short answer to your question about briefing schedule is no, the United States will not agree to such a briefing schedule. It is the United States' position that the requirement to answer or respond otherwise to a complaint is set forth in the Federal Rules of Civil Procedure and cannot be waived.

Herb Linder  
Attorney, Tax Division  
U.S. Department of Justice  
1700 Pacific Ave. Ste. 3700  
Dallas, TX 75201  
Telephone: (202) 598-6193

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**From:** Steve Lehotsky <[steve@lkcfirm.com](mailto:steve@lkcfirm.com)>

**Sent:** Monday, March 17, 2025 6:52 PM

**To:** Linder, Herbert W. (TAX) <[Herbert.W.Linder@usdoj.gov](mailto:Herbert.W.Linder@usdoj.gov)>; Scott Keller <[scott@lkcfirm.com](mailto:scott@lkcfirm.com)>; Drew Waldbeser <[drew@lkcfirm.com](mailto:drew@lkcfirm.com)>

**Subject:** [EXTERNAL] Re: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

Dear Herb—

Please feel free to call me Steve. Thank you for your email. We will re-serve to the civil process clerk as you request below, and we will let you know when that is complete.

Please let me confer with my client about the extension request, and I will get back to you promptly.

Would you be willing to consider negotiating a briefing schedule on cross motions (we file a motion for summary judgment and you file a cross-motion for summary judgment or a motion to dismiss) keyed off when the IRS administrative record is ready to file, and we agree to waive your obligation to answer the complaint? If so, perhaps we could find time to discuss tomorrow or Wednesday.

Best,

Steve

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**From:** Linder, Herbert W. (TAX) <[Herbert.W.Linder@usdoj.gov](mailto:Herbert.W.Linder@usdoj.gov)>

**Date:** Monday, March 17, 2025 at 1:19 PM

**To:** Scott Keller <[scott@lkcfirm.com](mailto:scott@lkcfirm.com)>, Steve Lehotsky <[steve@lkcfirm.com](mailto:steve@lkcfirm.com)>, Drew Waldbeser <[drew@lkcfirm.com](mailto:drew@lkcfirm.com)>

**Subject:** RE: Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

I apologize, I forgot to ask if you were opposed to the United States' motion to extend.

Please advise as to whether you are opposed to the United States' motion to extend.

Thank you

Herb Linder  
Attorney, Tax Division  
U.S. Department of Justice  
1700 Pacific Ave. Ste. 3700  
Dallas, TX 75201  
Telephone: (202) 598-6193

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**From:** Linder, Herbert W. (TAX)

**Sent:** Monday, March 17, 2025 12:17 PM

**To:** [scott@lkcfirm.com](mailto:scott@lkcfirm.com); [steve@lkcfirm.com](mailto:steve@lkcfirm.com); [drew@lkcfirm.com](mailto:drew@lkcfirm.com)

**Subject:** Ryan, LLC v. Internal Revenue Service, Danny Werfel, commissioner of Internal Revenue Service, Case 25-cv-000078

Dear Gentleman:

I am attorney assigned to the above captioned case. The U.S. Attorneys Office for the Northern District of Texas was served by certified mail on January 27. However, the United States' view is that service was NOT complete because the envelopes were not correctly addressed to the civil-process clerk. See <https://www.txnd.uscourts.gov/sites/default/files/documents/SO16-2.pdf>

We respectfully request that you reserve the USAO for the Northern District by certified my correct to the civil process clerk. Please let us know when that is completed.

Additionally, we are still waiting to obtain information from IRS and are requesting a 30 day extension of time to answer or respond otherwise to you complaint until April 28, 2025.

Please advise

Thank you

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